



500.44 Investigative Funds

Number Series: 500—Operational
Approved Date: July 30, 2018
Review Due Date: July 30, 2021

Sheriff's Approval: Digital
Review Frequency: 3- Years

POLICY

Sound fiscal management in the investigative funds process is necessary to protect the integrity of the agency. Investigative funds are provided for the purpose of gathering evidence or information during criminal investigations. Investigative funds must be carefully controlled, documented, and evaluated for use within the stated purpose.

PROCEDURE

- A. The investigative supervisor or other competent authority is designated as custodian of investigative funds for their respective section and is authorized to disburse those funds to employees within their section who require the use of investigative funds in the performance of official duties.
- B. All employees who use investigative funds are to keep a written record of fund disbursements, including acknowledgment of receipt by persons to whom the funds were disbursed.
- C. Make disbursements in amounts that are reasonable in consideration of the day-to-day needs of operational components.
- D. Investigative supervisors maintain records of amounts they receive for disbursement and also maintain a running balance of funds issued.
- E. Investigative supervisors are to ensure employees do not accumulate an unreasonably high balance of investigative funds.
- F. Employees in possession of investigative funds are to:
 1. Accurately complete Investigative Fund Receipts and submit them monthly to their supervisor.
 - a. The Investigative Fund Receipts reflect:
 1. The amount of payment
 2. The disbursing deputy's name and signature.
 3. The date of disbursement.
 4. The corresponding case number, if any.
 5. The evidence item number, if any.
 6. The confidential informant number, if applicable.
 7. The confidential informant's signature, if applicable.
 8. An explanation for the expense.
 9. The signature of any deputy witnessing the disbursement.
 10. A receipt for any items purchased, if applicable.

2. Produce, at any time, those investigative funds that are currently issued or receipts detailing disbursements.
 3. Take every reasonable measure to protect funds from loss or theft.
 4. Keep issued investigative funds separate from personal funds.
- G. The investigative supervisor or other competent authority conducts monthly audits to ensure that employees have the cash and receipts totaling the amount checked out to them. If there is a discrepancy, the investigative supervisor immediately forwards a written report to their commander via chain of command.
- H. The Finance Unit auditor conducts a quarterly audit of investigative funds and submits an e-mail detailing the audit findings to the Chief Deputy. Upon request, a copy of the audit report of expenditures and balances is sent to the Chief Deputy for review. A copy of the summary report is provided to Accreditation. At the request of the Finance Unit or appropriate supervisor, employees issued investigative funds provide a full accounting of their fund balance and expenditure(s) to the Finance Unit. All funds delivered to the Finance Unit are verified and a receipt issued to the investigative supervisor. Additionally, the Finance Unit conducts audits as deemed necessary throughout the fiscal year that do not coincide with the end of a quarter or year.
- I. The following are pre-approved uses of investigative funds:
1. The purchase of contraband in furtherance of investigations.
 2. Payments to approved confidential informants for direct assistance and/or information related to criminal investigations.
 - a. Indirect payments to informants may be approved. Examples of indirect payments are: gas money, payment of phone or power bills when the informant is placed in an undercover residence, or payment of debts to targeted drug offenders.
 3. Investigative expenses such as:
 - a. Beverages while actually engaged in surveillance at a restaurant or bar; food may be purchased if approved by a supervisor.
 - b. Gasoline for undercover vehicles when needed during an undercover operation.
 4. Other items approved by the investigative supervisor.
 - a. Investigative funds are not to be used for personal benefit of employees.
 5. Payments to casual sources (sources that provide limited, one-time information) provided that:
 - a. Payments are approved by a supervisor.
 - b. Payments are witnessed by two agency employees and documented on an Investigative Funds Receipt.
- J. Payments Requiring Supervisor Pre-Approval
1. Supervisory approval of payments to informants includes, but is not limited to:
 - a. Indirect payments
 - b. Non-cash compensations
 - c. Monies provided to informants or suspects prior to delivery of contraband or information.
- K. Single Event Spending Level Authority
1. Single event expenditures of investigative funds to a maximum of \$500.00 may be approved by an Investigator.
 2. Single event expenditures of investigative funds to a maximum of \$1,000.00 may be approved by a Supervisor or above and include:

- a. Leasing or renting hotel/motel rooms for use in actual undercover operations;
 - b. Short term rental of vehicles for use in specific undercover operations.
 3. Single event expenditures of investigative funds to a maximum of \$2,000.00 are to be approved by the employee's respective Captain or above.
 4. Single expenditures of investigative funds in excess of \$2,000.00 must be approved by the Chief Deputy.
- L. Replenishment
1. All replenishment of investigative funds comes from the Finance Unit after Disbursement for Investigations form has been completed.
 2. Cash draws in excess of \$5,000.00 for replenishment of general operative funds requires the Sheriff's approval.
 3. The Sheriff or Chief Deputy must approve all requests for new funds or increases to existing fund balances.

DEFINITIONS

CASUAL SOURCES – Persons who do not qualify for classification as informants because they provide limited, one-time information and have no further contact with law enforcement.

INVESTIGATIVE FUNDS – Currency provided to sworn personnel exclusively for the furtherance of investigations.

INVESTIGATIVE SUPERVISOR – A sergeant or lieutenant whose primary job function is to supervise investigative agents and monitor the follow-up and proactive criminal investigations.

REFERENCES

State/Federal Regulations:
None

CFA:
CFA Standard 5.05M

Forms:
500.44-01 Disbursement for Investigations form

Other Policy/ Procedure References:
500.43 Use of Confidential Informants